

Schedule 102

NEBRASKA DEPARTMENT OF REVENUE

November 11, 2006

Nebraska Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508
(402) 471-2559

**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE

102

AGENCY, BOARD OR COMMISSION

Nebraska Department of Revenue

DIVISION, BUREAU OR OTHER UNIT

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**

Supersedes edition of August 26, 1994

PART I -- AGENCY STATEMENT

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE



TITLE

State Tax Commissioner

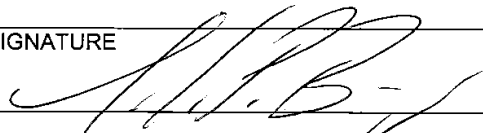
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PART II - ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE



STATE ARCHIVES

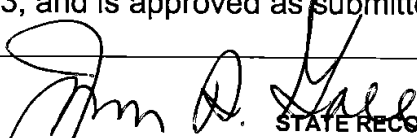
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PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE



STATE RECORDS ADMINISTRATOR

DATE

11/08/06

RMA 01005D

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of agency records, ***regardless of the media on which they reside***, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the State Agencies General Records Schedule #124 contains those records common to most state government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over State Agencies General Records Schedule #124 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

NON-SCHEDULED RECORDS

Contact a Records Management Consultant in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Consultant in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or State Archives, microfilming records, scanning records, etc.

**Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508-2294
402-471-2559**



RECORDS RETENTION SCHEDULE

POLICY STATEMENT

A comprehensive Records Retention Schedule is established for all records received or created by the Nebraska Department of Revenue. The comprehensive schedule is divided into sections of Magnetic and Electronic Media (Attachment I) and Paper Documents (Attachment II) which include general records or correspondence. The records in each section will be categorized with a retention/disposition time frame for each category. Any record on any media deemed permanent must be backed up on paper or microfilm.

The Department's Records Officer (Manager, Revenue) is responsible for the annual review and update of the retention schedule and for the supervision of the program.

PROCEDURES

- I. The Department's Records Officer or his/her designees directly supervise the destruction of records. All destruction follows the rules and regulations of the State Records Administrator and is accomplished by incineration, shredding, or any other method which renders the records unreadable.
- II. Internal Revenue Service Information. Records are maintained of all information received from the Internal Revenue Service that has been destroyed by the Nebraska Department of Revenue. The record of destruction, which is signed by the Records Officer or authorized designee indicates the type of information that has been destroyed. A copy of the destruction record for this information is maintained by the appropriate service area (Taxpayer Services and Finance and Management) depending upon the type of information. A record of the destruction is included in the Department's Annual Safeguard Review Report to the Internal Revenue Service.

This Revenue Policy supersedes Revenue Policy No. 026 dated August 8, 2000.

- III. The Records Officer or authorized designee completes the appropriate Records Disposition Report and forwards to the State Records Administrator. A copy is placed in a permanent file Special Services.

Revenue Policy No. 026
Page 5 of 2

Effective Date:

APPROVED:



Mary J. Epr Edson
State Tax Commissioner

Signed this 6th day of November, 2006.

Attachment I - Magnetic and Electronic Media Retention Schedule
Attachment II - Paper Documents Retention Schedule

MAGNETIC AND ELECTRONIC MEDIA RETENTION SCHEDULE

CATEGORY 1

ANNUAL MAGNETIC AND ELECTRONIC MEDIA CONTAINING INFORMATION FROM TAXPAYER FILED RETURNS AND SUPPORTING DOCUMENTS are destroyed 10 years following the original creation date.

A COPY OF ANNUAL TAX PROGRAM TRANSACTION HISTORY INFORMATION is retained for 40 years following the original creation date.

ELECTRONIC (SCANNED) IMAGES OF FILED TAX RETURNS AND SUPPORTING DOCUMENTS are kept for 20 years as are electronically filed tax returns and supporting documents.

CATEGORY 2

MAGNETIC AND ELECTRONIC MEDIA CONTAINING AUDIT FILES are destroyed after the tenth year following the original creation date.

CATEGORY 3

MAGNETIC AND ELECTRONIC MEDIA RECEIVED FROM THE INTERNAL REVENUE SERVICE INCLUDING MAGNETIC AND ELECTRONIC MEDIA BACKUP COPIES:

- A. INDIVIDUAL MASTER FILES AND INDIVIDUAL RETURNS TRANSACTION MASTER FILES (IMF and IRTF) are destroyed after the third year following the original creation date.
- B. BUSINESS MASTER FILES AND BUSINESS RETURNS TRANSACTION MASTER FILES (BMF AND BRTF) are destroyed after the third year following the original creation date.
- C. EXAMS-APPEALS FILES are destroyed after the second year following the original creation date.
- D. CP2000 FILES - CP2000 Files are destroyed after six months following the original creation date.

- E. 1099G IRS NONITEMIZER FILES are destroyed after the first year following the original creation date.
- F. INFORMATION RETURNS MASTER FILES (IRMF) are destroyed after the third year following the original creation date.
- G. 1099 MISC FILES are destroyed after the third year following the original creation date.

CATEGORY 4

MAGNETIC AND ELECTRONIC MEDIA CONTAINING DIVISIONAL FILES not included in any of the above categories will be destroyed after the second year of their use or need.

CATEGORY 5

COMMUNICATIONS/CORRESPONDENCE REGARDLESS OF PHYSICAL FORM OR CHARACTERISTICS INCLUDING WRITTEN AND ELECTRONIC, AND NOT INCLUDING VOICE MAIL OR SIMILAR DATA TRANSMISSIONS WHICH ARE NOT CONVERSATIONAL IN NATURE.

COMMUNICATIONS, NON-RECORD - Communications not related to state government transactions or activities are disposed of at will.

COMMUNICATIONS, SHORT TERM - Communications that may be of professional interest, but not pertaining directly to the function of the agency, i.e., the equivalent of a casual phone call. Dispose of at the sender's/recipient's discretion.

COMMUNICATIONS, MEDIUM TERM - Communications containing information related to the operations of the agency, but does not have long-term significance or policy implications are destroyed after two years.

COMMUNICATIONS, LONG TERM - Communications containing information related to the mission of the agency, i.e., documents major transactions, establishes or implements policy, establishes legal rights or responsibilities, project related, or has other long-term ramifications to the operation of the agency are destroyed after eight years.

CATEGORY 6

MAGNETIC AND ELECTRONIC MEDIA CONTAINING HISTORICAL MATERIAL PERTAINING TO THE DEPARTMENT, AND ANY OTHER MEDIA DEEMED BY THE STATE TAX COMMISSIONER AS BEING OF PERMANENT VALUE will never be destroyed. Material that is not considered confidential and is of a

historical nature may be considered for transfer to the Nebraska State Archives upon the approval of the State Tax Commissioner.

The State Tax Commissioner or Records Officer has the authority to identify any single magnetic and electronic media or series of magnetic and electronic media for retention for an extended time period.

PAPER DOCUMENTS RETENTION SCHEDULE

CATEGORY 1

ORIGINAL TAXPAYER FILED RETURNS, APPLICATIONS, CORRESPONDENCE AND SUPPORTING DOCUMENTS, DOCUMENTATION CONCERNING PICKLE CARDS, COUNTY/CITY LOTTERY AUDIT REPORT AND MANUFACTURER REPORTS are destroyed during the fourth year following processing.

CATEGORY 2

INTERNALLY PRODUCED DOCUMENTS AFFECTING THE STATUS OF OR AUTHORIZING A TRANSACTION TO ANY TAXPAYER ACCOUNT are destroyed during the fourth year following processing.

CATEGORY 3

INTERNALLY PRODUCED DOCUMENTS OF AN INFORMAL NATURE PERTAINING TO TAXPAYER ACCOUNTS, IF NOT PHYSICALLY ATTACHED TO THOSE DOCUMENTS IN CATEGORIES 1 OR 2, are destroyed when the information in the document becomes obsolete by subsequent updating or summary.

CATEGORY 4

AUDIT AND DOCKET FILES are destroyed during the seventh year following the close of the audit.

CATEGORY 5

BONDS are destroyed during the eleventh year following cancellation.

CATEGORY 6

DOCUMENTS RECEIVED FROM THE INTERNAL REVENUE SERVICE are destroyed no later than one year after use or need.

CATEGORY 7

CLOSED BANKRUPTCY, MORTGAGE FORECLOSURE, STATE CLAIMS BOARD, REVOCATION CASE FILES AND DIVISIONAL FILES not included in any of the above categories will be destroyed after the second year of their use or need.

CATEGORY 8

FILES CONTAINING HISTORICAL MATERIAL PERTAINING TO THE DEPARTMENT, AND ANY OTHER DOCUMENTS DEEMED BY THE STATE TAX COMMISSIONER AS BEING OF PERMANENT VALUE are never destroyed. Material that is not considered confidential and is of a historical nature may be considered for transfer to the Nebraska State Archives upon the approval of the State Tax Commissioner.

The State Tax Commissioner or Records Officer has the authority to identify any single record or series of records for retention for an extended time period.

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8 TH STREET SUITE 210 LINCOLN, NE 68508-2294	AGENCY
	DIVISION
	SUB-DIVISION

REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

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DATE	SIGNATURE
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SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.

RMA 03006D

VOLUME ESTIMATING GUIDE

**(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE
OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)**

Vertical File Cabinet, 4 drawer letter-size.....	6 cubic feet
Vertical File Cabinet, 4 drawer legal-size	8 cubic feet
Lateral File, 4 drawer/shelf letter-size.....	9 cubic feet
Lateral File, 4 drawer/shelf legal-size	12 cubic feet
Records center carton	1 cubic foot
About a pickup load.....	50 cubic feet